

**UNIVERSITY OF PITTSBURGH
OFFICE OF FINANCIAL INFORMATION – RESEARCH/COST ACCOUNTING
UNALLOWABLE SUBCODES**

Unallowable subcodes must be used in accordance with the University of Pittsburgh's Financial Guideline on **Allowability of Costs** which can be found on the University's Website at http://www.bc.pitt.edu/policies/guideline/allowability_of_costs1.pdf. Identifying the allowability of a cost is not intended to discourage a department from incurring that cost but rather identify the appropriate accounting of that cost as unallowable for the purpose of direct and indirect cost reimbursement on sponsored projects. Since unallowable subcodes are restricted from use on sponsored awards in entity 05, a cost that is normally unallowable but expressly allowed in the sponsored project agreement must be recorded in the appropriate allowable subcode.

All unallowable expenditures must be coded to one of the following subcodes:

Subcode Description

Supplies

6070-6075 Unallowable Supplies
6085 Interdepartmental Unallowable Supplies – Non-Book Centers
6091 Interdepartmental Unallowable Scientific & Clinical Supplies
6097 Interdepartmental Unallowable Supplies - Book Centers

Equipment Rental

6293 Interdepartmental Unallowable Equipment Rental

Travel & Business

6371-6375 Foreign Travel (Unallowable)
6376-6379 Other Unallowable Travel & Business Expenses
6395 Interdepartmental Unallowable Travel & Business Expenses

Professional Services & Consulting

6470-6475 Unallowable Professional Service & Consulting
6495 Interdepartmental Unallowable Prof. Services & Consulting

Telecommunications

6695-6696 Interdepartmental Unallowable Telephone Expense

Mail & Postage

6770 Unallowable Mail

Printing & Publications

6875 Unallowable Printing & Publications
6895 Interdepartmental Unallowable Other Printing & Publications

Dues, Memberships & Subscriptions

6970 Unallowable Dues & Memberships

Miscellaneous Expenses

8170 Unallowable Miscellaneous Expense